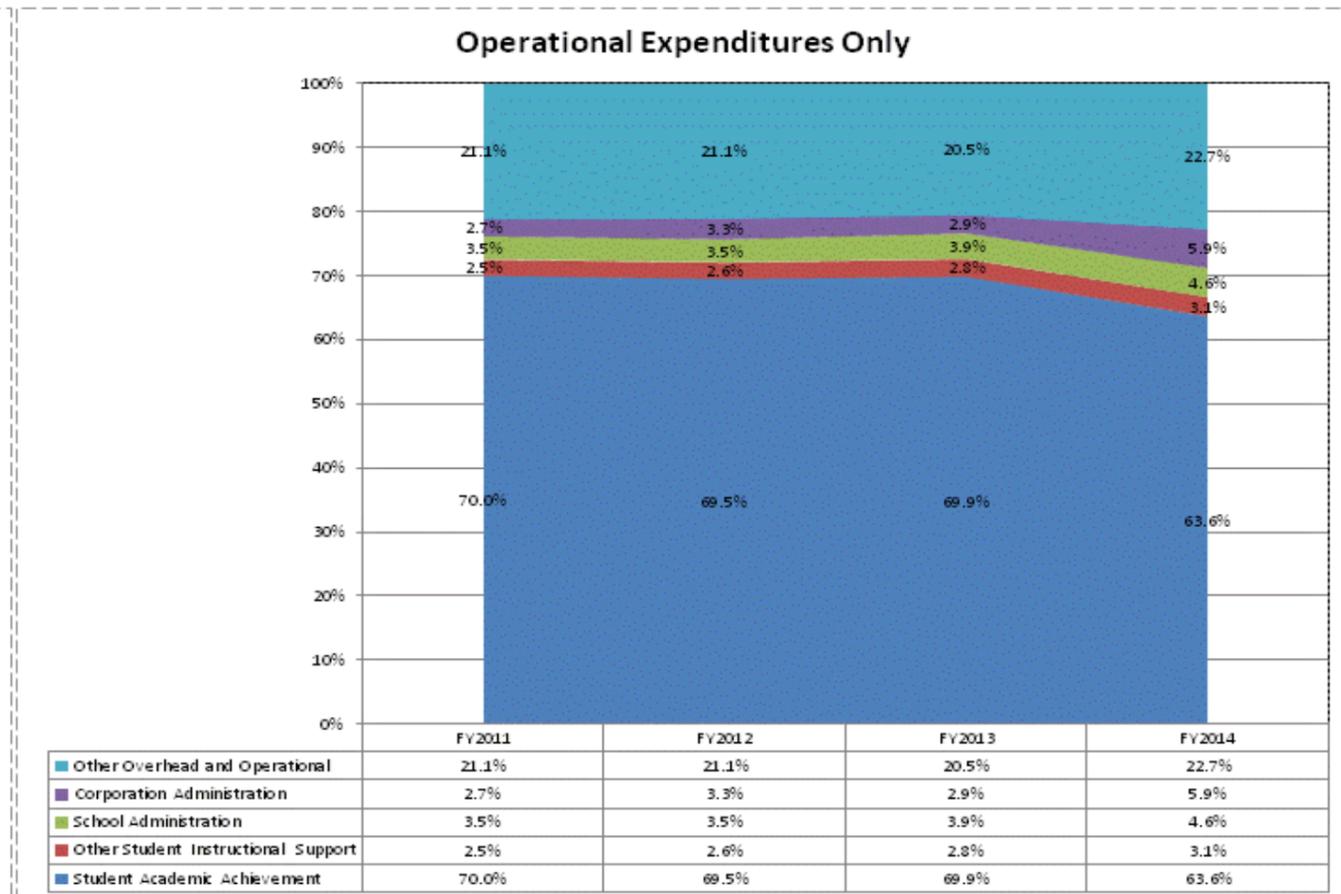
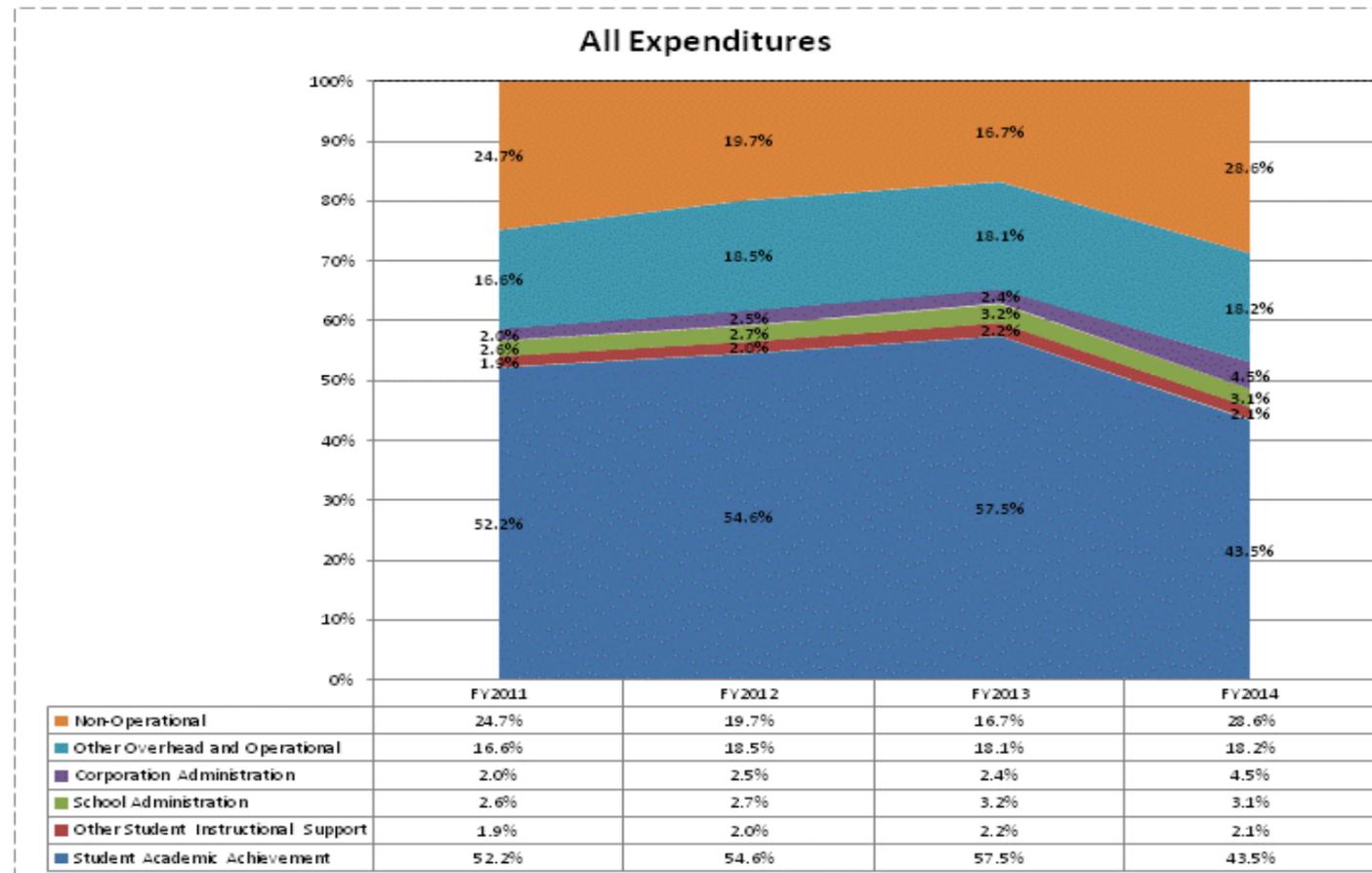


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Fremont Community Schools (7605)**

| Fremont Community Schools (7605) | FY 2006 | FY06 % of Total Exp | FY 2009 | FY09 % of Total Exp | FY 2013 | FY13 % of Total Exp | FY 2014 | FY14 % of Total Exp |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Student Academic Achievement | \$7,616,997 | 52.0% | \$7,714,200 | 37.7% | \$7,698,235 | 57.5% | \$6,540,335 | 43.5% |
| Student Instructional Support | \$761,506 | 5.2% | \$673,961 | 3.3% | \$723,603 | 5.4% | \$783,883 | 5.2% |
| Overhead and Operational Nonoperational | \$2,500,234 | 17.1% | \$2,619,877 | 12.8% | \$2,739,839 | 20.5% | \$3,408,551 | 22.7% |
| Nonoperational | \$3,783,311 | 25.8% | \$9,434,543 | 46.2% | \$2,233,637 | 16.7% | \$4,308,005 | 28.6% |
| Grand Total | \$14,662,048 | | \$20,442,581 | | \$13,395,315 | | \$15,040,774 | |

| Student Instructional Expenditures (Academic Achievement plus Support) | FY 2006 | FY 2009 | FY 2013 | FY 2014 |
|--|---------|---------|---------|---------|
| | 57.1% | 41.0% | 62.9% | 48.7% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Fremont Community Schools (7605)

| <u>Account</u> | <u>FY 2006</u> | <u>FY 2009</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>Increase from FY 2006</u> | <u>Increase from FY 2009</u> | <u>Increase from previous year</u> |
|--|--------------------|--------------------|--------------------|--------------------|------------------------------|------------------------------|------------------------------------|
| Student Academic Achievement | | | | | | | |
| 11025 Regular Programs; Non Spec Ed Preschool | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 11050 Regular Programs; Full Day Kindergarten | \$25,492 | \$151,967 | \$214,024 | \$186,800 | > 500% | 23% | -13% |
| 11100 Regular Programs; Elementary | \$1,316,779 | \$1,815,770 | \$1,626,371 | \$1,340,440 | 2% | -26% | -18% |
| 11200 Regular Programs; Middle/Junior High | \$987,391 | \$1,636,195 | \$1,769,477 | \$1,458,322 | 48% | -11% | -18% |
| 11300 Regular Programs; High School | \$1,023,873 | \$1,596,615 | \$1,660,816 | \$1,132,665 | 11% | -29% | -32% |
| 11350 Regular Programs; High School; Academic Honors Diploma | \$0 | \$24,469 | \$0 | \$0 | N/A | -100% | N/A |
| 11450 Vocational Education; Consumer and Homemaking | \$45,326 | \$59,978 | \$7,070 | \$0 | -100% | -100% | -100% |
| 11470 Vocational Education; Business Education | \$54,050 | \$63,876 | \$58,404 | \$60,023 | 11% | -6% | 3% |
| 11480 Vocational Education; Industrial Education A | \$37,547 | \$49,151 | \$0 | \$0 | -100% | -100% | N/A |
| 11490 Vocational Education; Industrial Education B | \$41,175 | \$52,417 | \$0 | \$0 | -100% | -100% | N/A |
| 11910 Other Regular Programs; Competency Testing | \$588 | \$23 | \$0 | \$0 | -100% | -100% | N/A |
| 12110 Gifted And Talented; Gifted and Talented | \$92,562 | \$9,751 | \$58,070 | \$52,559 | -43% | 439% | -9% |
| 12350 Physical Impairment; Homebound | \$1,297 | \$2,177 | \$928 | \$2,377 | 83% | 9% | 156% |
| 12510 Culturally Different; Communication Disorders | \$52,301 | \$63,965 | \$65,483 | \$73,274 | 40% | 15% | 12% |
| 12610 Learning Disability | \$222,256 | \$257,893 | \$258,412 | \$235,628 | 6% | -9% | -9% |
| 12710 Equal Opportunity At Risk | \$2,016 | \$0 | \$0 | \$19,481 | > 500% | N/A | N/A |
| 12900 Other Special Programs | \$933,015 | \$1,122,227 | \$1,219,235 | \$1,065,011 | 14% | -5% | -13% |
| 14300 Summer School Programs; High School | \$22,805 | \$25,071 | \$6,304 | \$0 | -100% | -100% | -100% |
| 16100 Remediation Testing | \$36,610 | \$45,113 | \$49,010 | \$49,871 | 36% | 11% | 2% |
| 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha | \$69,981 | \$33,686 | \$89,188 | \$194,048 | 177% | 476% | 118% |
| 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat | \$94,080 | \$111,024 | \$130,985 | \$362,702 | 286% | 227% | 177% |
| 18000 Payments to Governmental Units Outside State | \$7,650 | \$850 | \$1,780 | \$0 | -100% | -100% | -100% |
| 22110 Improvement of Instruction; Service Area Direction | \$229 | \$0 | \$0 | \$3,131 | > 500% | N/A | N/A |
| 22130 Improvement of Instruction; Instructional Staff Training | \$11,487 | \$22,884 | \$3,906 | \$2,602 | -77% | -89% | -33% |
| 22210 Library/Media Services; Service Area Direction | \$0 | \$0 | \$0 | \$35,008 | N/A | N/A | N/A |
| 22220 Library/Media Services; School Library | \$138,890 | \$159,386 | \$112,577 | \$57,381 | -59% | -64% | -49% |
| 22230 Library/Media Services; Audiovisual | \$4,193 | \$4,348 | \$0 | \$0 | -100% | -100% | N/A |
| 22360 Instruction, Related Technology; Network Support | \$306,687 | \$271,483 | \$305,316 | \$132,563 | -57% | -51% | -57% |
| 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$52,307 | \$89,896 | \$26,177 | \$47,541 | -9% | -47% | 82% |
| 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$480 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | \$17,559 | \$16,194 | \$18,340 | \$7,036 | -60% | -57% | -62% |
| 25570 Textbooks for Rent or Resale; Materials and Supplies | \$28,366 | \$27,411 | \$16,185 | \$21,797 | -23% | -20% | 35% |
| 25590 Textbooks for Rent or Resale; Other Textbook Resale Services | \$0 | \$379 | \$180 | \$76 | N/A | -80% | -58% |
| 26497 2007 Account Code - Teachers Retirement Fund | \$247,352 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Student Academic Achievement Total | \$5,874,342 | \$7,714,200 | \$7,698,235 | \$6,540,335 | 11% | -15% | -15% |
| Student Instructional Support | | | | | | | |
| 21120 Attendance and Social Work Services; Attendance Services | \$0 | \$0 | \$0 | \$154 | N/A | N/A | N/A |
| 21220 Guidance Services; Counseling Services | \$157,369 | \$207,925 | \$227,175 | \$235,546 | 50% | 13% | 4% |
| 21340 Health Services; Nurse Services | \$59,474 | \$63,491 | \$72,028 | \$74,952 | 26% | 18% | 4% |
| 21390 Health Services; Other Health Services | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 21990 Other Support Services, Students; Other Student Services | \$0 | \$0 | \$0 | \$2,400 | N/A | N/A | N/A |
| 24100 Office of The Principal | \$354,984 | \$402,546 | \$424,401 | \$470,832 | 33% | 17% | 11% |
| Student Instructional Support Total | \$571,827 | \$673,961 | \$723,603 | \$783,883 | 37% | 16% | 8% |
| Overhead and Operational | | | | | | | |
| 23110 Board of Education; Service Area Direction | \$38,161 | \$26,638 | \$28,285 | \$23,540 | -38% | -12% | -17% |
| 23150 Board of Education; Legal Services | \$1,733 | \$3,763 | \$75,912 | \$85,601 | > 500% | > 500% | 13% |
| 23160 Board of Education; Promotion Expenses | \$2,499 | \$902 | \$645 | \$9,229 | 269% | > 500% | > 500% |
| 23190 Board of Education; Other Governing Body Services | \$0 | \$1,850 | \$885 | \$124,777 | N/A | > 500% | > 500% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Fremont Community Schools (7605)

| <u>Account</u> | <u>FY 2006</u> | <u>FY 2009</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>Increase from FY 2006</u> | <u>Increase from FY 2009</u> | <u>Increase from previous year</u> |
|---|--------------------|--------------------|--------------------|--------------------|------------------------------|------------------------------|------------------------------------|
| 23210 Executive Administration; Office of The Superintendent | \$93,526 | \$213,889 | \$155,511 | \$182,456 | 95% | -15% | 17% |
| 23230 Executive Administration; Staff Relations and Negotiations | \$47 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 23290 Executive Administration; Other Executive Administration Services | \$3,094 | \$3,081 | \$6,990 | \$4,658 | 51% | 51% | -33% |
| 25110 Fiscal Services; Office of The Business Manager | \$0 | \$0 | \$0 | \$84,432 | N/A | N/A | N/A |
| 25160 Fiscal Services; Financial Accounting | \$27,170 | \$46,780 | \$44,143 | \$53,269 | 96% | 14% | 21% |
| 25193 Other Fiscal Services; Printed Forms | \$0 | \$0 | \$0 | \$129 | N/A | N/A | N/A |
| 25400 Planning, Research, Development and Evaluation | \$2,160 | \$1,250 | \$0 | \$0 | -100% | -100% | N/A |
| 25720 Personnel Services; Recruitment and Placement | \$0 | \$0 | \$0 | \$459 | N/A | N/A | N/A |
| 25740 Personnel Services; Noninstructional Personnel Training | \$165 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 25750 Personnel Services; Health Services | \$1,747 | \$3,918 | \$2,624 | \$2,183 | 25% | -44% | -17% |
| 25890 Other Technology Services | \$0 | \$0 | \$0 | \$101,932 | N/A | N/A | N/A |
| 25920 Ditch Assessments | \$489 | \$257 | \$699 | \$680 | 39% | 165% | -3% |
| 25990 Other Support Services, Central | \$40 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$0 | \$0 | \$0 | \$43,209 | N/A | N/A | N/A |
| 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$616,248 | \$559,486 | \$745,432 | \$710,189 | 15% | 27% | -5% |
| 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$0 | \$48 | \$0 | \$175 | N/A | 267% | N/A |
| 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$191,272 | \$248,535 | \$304,848 | \$238,497 | 25% | -4% | -22% |
| 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$300 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26499 2007 Account Code - Other | \$27,760 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$0 | \$0 | \$0 | \$403 | N/A | N/A | N/A |
| 26700 Operation and Maintenance of Plant Services; Insurance | \$104,294 | \$50,713 | \$63,905 | \$171,893 | 65% | 239% | 169% |
| 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 27010 Student Transportation; Service Area Direction | \$0 | \$0 | \$0 | \$38,216 | N/A | N/A | N/A |
| 27100 Student Transportation; Vehicle Operation | \$183,257 | \$379,466 | \$414,639 | \$406,851 | 122% | 7% | -2% |
| 27200 Student Transportation; Monitoring Services | \$6,240 | \$7,014 | \$2,304 | \$2,079 | -67% | -70% | -10% |
| 27300 Student Transportation; Vehicle Servicing and Maintenance | \$284,226 | \$380,929 | \$325,048 | \$280,979 | -1% | -26% | -14% |
| 27400 Student Transportation; Purchase of School Buses | \$51,663 | \$166,409 | \$0 | \$292,027 | 465% | 75% | N/A |
| 27500 Student Transportation; Insurance on Buses | \$19,171 | \$30,258 | \$24,705 | \$20,279 | 6% | -33% | -18% |
| 27600 Student Transportation; Insurance on Pupils | \$7,983 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 27700 Student Transportation; Contracted Transportation Services | \$188,120 | \$52,767 | \$84,715 | \$101,971 | -46% | 93% | 20% |
| 27900 Student Transportation; Other Student Transportation Services | \$1,042 | \$458 | \$70 | \$5,878 | 464% | > 500% | > 500% |
| 27910 Student Transportation; Bus Driver Training | \$131 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 31200 Food Services Operations; Food Preparation and Dispensing | \$165,862 | \$240,619 | \$246,855 | \$211,166 | 27% | -12% | -14% |
| 31900 Other Food Services | \$144,275 | \$200,847 | \$211,625 | \$211,396 | 47% | 5% | 0% |
| Overhead and Operational Total | \$2,162,673 | \$2,619,877 | \$2,739,839 | \$3,408,551 | 58% | 30% | 24% |
| Nonoperational | | | | | | | |
| 33400 Athletic Coaches | \$93,517 | \$131,547 | \$121,885 | \$123,528 | 32% | -6% | 1% |
| 33930 Latch Key Kid Program | \$13,696 | \$7,674 | \$0 | \$0 | -100% | -100% | N/A |
| 33940 Child Care Services | \$197,813 | \$192,565 | \$0 | \$0 | -100% | -100% | N/A |
| 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$38,408 | \$99,687 | \$420 | \$32,990 | -14% | -67% | > 500% |
| 43000 Facilities Acquisition and Construction; Professional Services | \$18,282 | \$7,989 | \$37,005 | \$10,247 | -44% | 28% | -72% |
| 45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im | \$837,210 | \$248,375 | \$167,558 | \$201,747 | -76% | -19% | 20% |
| 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$0 | \$0 | \$350,000 | \$2,028,000 | N/A | N/A | 479% |
| 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$0 | \$0 | \$15,894 | \$35,296 | N/A | N/A | 122% |
| 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$99,694 | \$93,095 | \$103,818 | \$65,195 | -35% | -30% | -37% |
| 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$46,698 | \$40,612 | \$68,878 | \$35,278 | -24% | -13% | -49% |
| 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$36,881 | \$7,064 | \$0 | \$0 | -100% | -100% | N/A |
| 51100 Debt Services; Principal on Debt; Bonds | \$581,681 | \$235,000 | \$470,000 | \$1,400,000 | 141% | 496% | 198% |
| 51500 Debt Services; Principal on Debt; Bond Anticipation Notes | \$0 | \$6,241,322 | \$0 | \$116,316 | N/A | -98% | N/A |
| 52100 Debt Services; Interest on Debt; Bonds | \$0 | \$0 | \$10,556 | \$77,731 | N/A | N/A | > 500% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Fremont Community Schools (7605)

| <u>Account</u> | <u>FY 2006</u> | <u>FY 2009</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>Increase from FY 2006</u> | <u>Increase from FY 2009</u> | <u>Increase from previous year</u> |
|--|--------------------|--------------------|--------------------|--------------------|------------------------------|------------------------------|------------------------------------|
| 52200 Debt Services; Interest on Debt; Temporary Loans | \$84,228 | \$529,845 | \$45,425 | \$52,238 | -38% | -90% | 15% |
| 52500 Debt Services; Interest on Debt; Bond Anticipation Notes | \$0 | \$0 | \$87 | \$0 | N/A | N/A | -100% |
| 53100 Debt Services; Lease Rental; Buildings ; Principal | \$1,665,098 | \$1,599,767 | \$811,000 | \$115,000 | -93% | -93% | -86% |
| 53150 Debt Services; Lease Rental; Buildings ; Interest | \$0 | \$0 | \$31,110 | \$14,440 | N/A | N/A | -54% |
| Nonoperational Total | \$3,713,206 | \$9,434,543 | \$2,233,637 | \$4,308,005 | 16% | -54% | 93% |
| Prorated By Fund | | | | | | | |
| 26491 2007 Account Code - PERF | \$88,377 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26492 2007 Account Code - Social Security | \$495,993 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26493 2007 Account Code - Workmen's Compensation | \$49,387 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26494 2007 Account Code - Group Insurance | \$1,632,533 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26496 2007 Account Code - Unemployment Compensation | \$7,059 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26498 2007 Account Code - Severance / Early Retirement Pay | \$66,651 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Prorated By Fund Total | \$2,340,000 | \$0 | \$0 | \$0 | N/A | N/A | N/A |